Russell County Virginia

"The Heart of Southwest Virginia"

Tim Lovelace District 1 Rebecca Dye District 6

Lou Ann Wallace District 2 Steve Breeding, Chairman District 5 Mark Mitchell At-Large

Carl Rhea District 3 David Eaton, Vice-Chairman
District 4

Lonzo Lester County Administrator

January 30, 2017

Martha S. Mavredes, CPA Auditor of Public Accounts P. O. Box 1295 Richmond, VA 23218

RE: Final Audited Financial Report for the County of Russell

Dear Ms. Mavredes,

We apologize for not getting Russell County, Virginia's financial statements to you by the date we specified in our November 30, 2016 letter. The OPEB valuation and the audit of the Russell County Industrial Development Authority reports are taking longer than we anticipated. We have spoken to the parties involved and estimate that we will have their information in the next couple weeks. Therefore, we anticipate completing the report by February 15, 2017.

Sincerely,

Lonzo Lester

County Administrator

Pionzo Rester